



## Summary of EIC Eligibility Requirements

<b>Part A</b> <b>Rules for Everyone</b>	<b>Part B</b> <b>Rules If You Have</b> <b>a Qualifying Child</b>	<b>Part C</b> <b>Rules If You Do Not</b> <b>Have a Qualifying Child</b>
Taxpayers & qualifying children must all have a valid social security number.	Child must meet the relationship, age, and residency tests.	Must be at least age 25 but under age 65 as of December 31.
Filing status cannot be “married filing separately.”	Qualifying child cannot be used by more than one person to claim the EIC.	Cannot be the dependent of another person.
Must be a U.S. citizen or resident alien all year.		Must have lived in the United States more than half the year.
Cannot file Form 2555 or Form 2555-EZ (relating to foreign earned income).		
Investment income must be \$3,100 or less.		
Cannot be a qualifying child of another person.		

### **Part D** **Earned Income and AGI Limitations**

Must be less than:

- \$43,352 (\$48,362 for married filing jointly) if you have three or more qualifying children,
- \$40,363 (\$45,373 for married filing jointly) if you have two qualifying children,
- \$35,535 (\$40,545 for married filing jointly) if you have one qualifying child, or
- \$13,460 (\$18,470 for married filing jointly) if you do not have a qualifying child.